

MONTHLY TDT ANALYSIS

Statistical and Graphical Reports for Month Ending January 31, 2026

Clerk of Court & Comptroller

Report for Month Ending January 31, 2026

March 4, 2026

Tourist Development Council
Bay County, Florida



Council Members:

Attached please find statistical and graphical reports for the month ending November 30th, 2025. Reports included herein include the following:

1. The "Cash Collection Analysis" report reflects actual dollars collected for the period and may include monies for past due taxes from previous reporting periods. This is typically the result of enforcement actions and/or payments against delinquent accounts.
2. The "Cash/Accrual Breakdown" represents the attribution of collected revenue. As collection is an ongoing process, numbers will change as earnings are applied to the period in which they were earned.
3. Statistical and graphic data are presented in accordance with guidelines established by Florida Statute and are based on Gross Rental Receipts reported.

Please be advised that there are inherent limitations to these reports that include but are not limited to:

1. All information is unaudited.
2. Statistical and graphic reports are only for Panama City Beach as Mexico Beach and Panama City have limited property counts.
3. "Gross Receipts" represent only one element in the calculation of the taxes owed.
4. Third party data obtained to provide enhanced statistical data, such as bedroom count, is outside these regulations.
5. All statistics are based upon tax returns that have been submitted and paid, even when there is no income to report. Statistics are subject to change due to subsequent collections and future enforcement action.
6. Unit counts for hotels, motels, and miscellaneous properties are obtained from representatives of those properties.
7. Miscellaneous properties include campgrounds, apartments, duplex / multifamily and timeshare properties.

If I can be of further assistance to the Council, or should you wish to discuss this report further, please do not hesitate to contact me.

Sincerely,

Bill Kinsaul

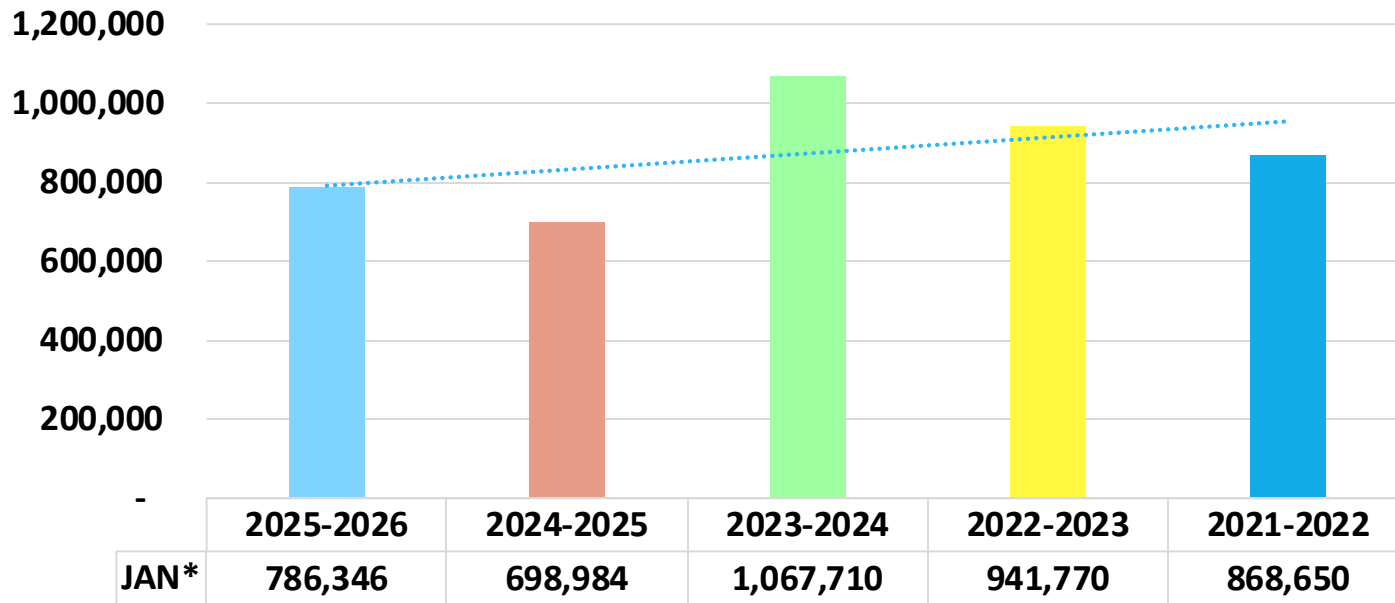
Clerk of Court and Comptroller



Bay County
Tourist Development Council

Cash Collection Analysis: Panama City Beach

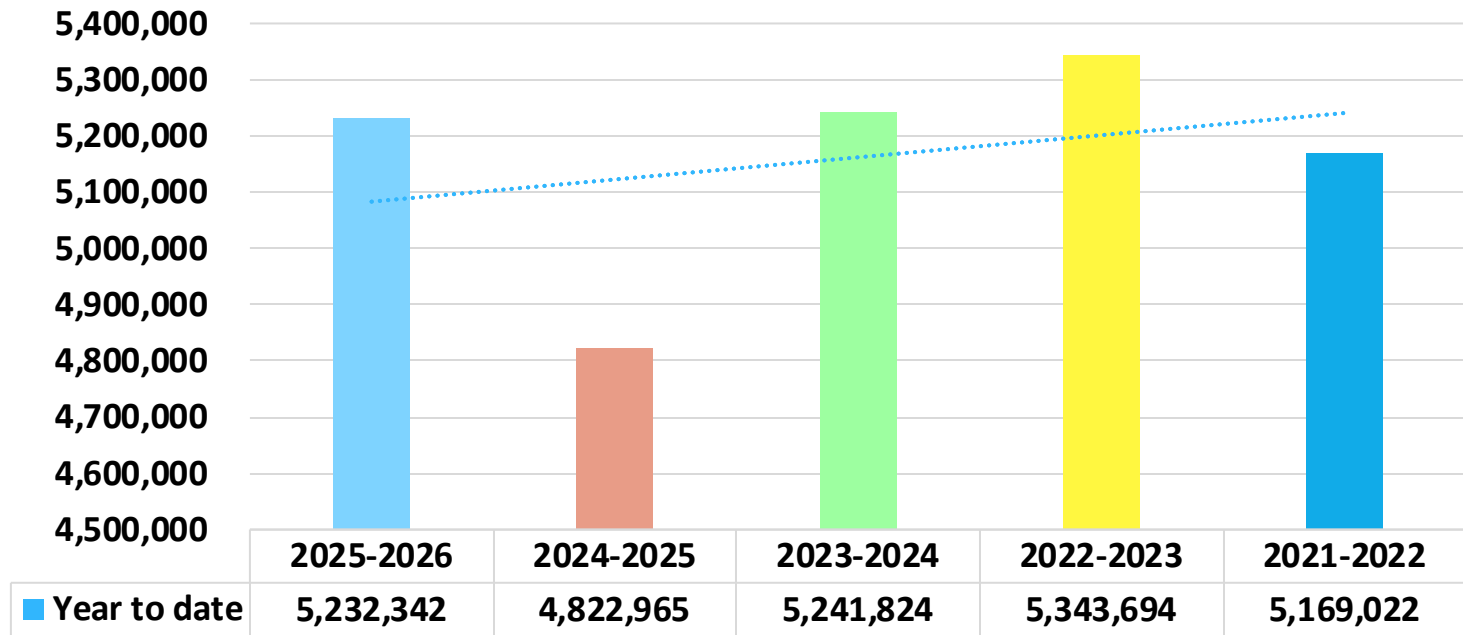
For the Month Ending
January 31, 2026



*Note: This report represents collections on a cash basis. The collection period is indicative of all cash receipts generated in the following month (i.e. February period collections are generated March 1st through March 31st; these figures will correspond with the March column in the Cash Accrual Breakdown).

Cash Collection Analysis: Panama City Beach

For the Four Months Ending
January 31, 2026

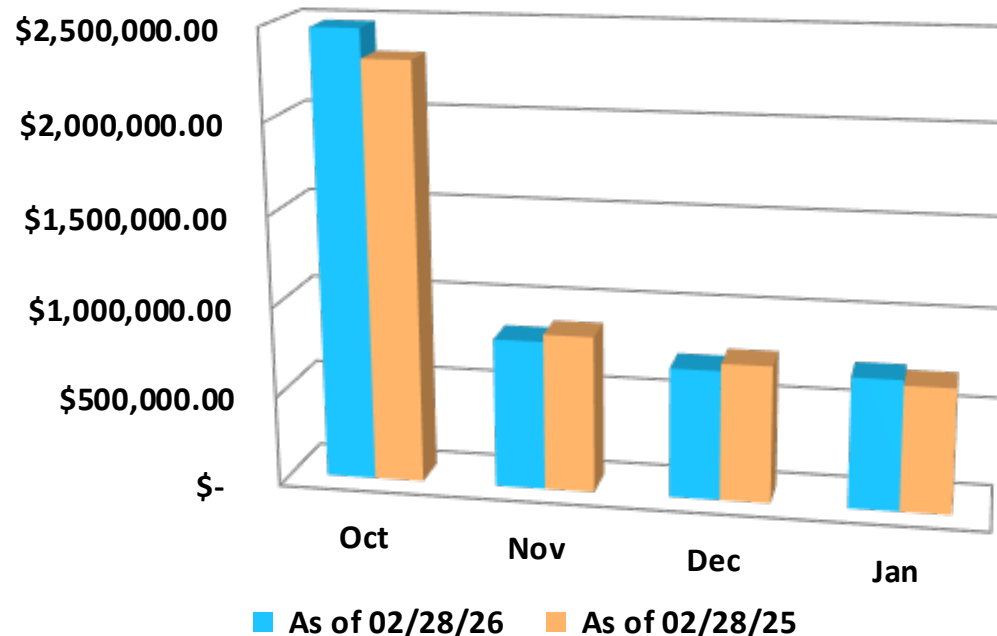


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Accrual Attribution Data

Panama City Beach

Accrual Attribution Data				
	FY26		FY25	
	As of 02/28/26	As of 02/28/25	Variance	Variance %
Oct	\$ 2,475,991.89	\$ 2,316,971.58	\$ 159,020.31	6.86%
Nov	\$ 829,253.58	\$ 869,367.68	\$ (40,114.10)	-4.61%
Dec	\$ 720,152.38	\$ 760,768.83	\$ (40,616.45)	-5.34%
Jan	\$ 724,645.60	\$ 695,090.39	\$ 29,555.21	4.25%
Feb-Sep	\$ 425.78	\$ 458.80		
TOTALS	\$ 4,750,469.23	\$ 4,642,657.28	\$ 107,811.95	2.32%



Cash / Accrual Breakdown

Panama City Beach FY2026

		Collected in the Month of:				
		Nov	Dec	Jan	Feb	Totals
Accrued to the Month of:	Pre	\$ 81,021.88	\$ 355,951.56	\$ 24,893.46	\$ 20,006.16	\$ 481,873.06
	Oct	\$ 2,271,550.46	\$ 53,584.14	\$ 148,610.86	\$ 2,246.43	\$ 2,475,991.89
	Nov		\$ 788,079.98	\$ 37,761.54	\$ 3,412.06	\$ 829,253.58
	Dec		\$ 376.75	\$ 683,487.00	\$ 36,288.63	\$ 720,152.38
	Jan			\$ 508.87	\$ 724,136.73	\$ 724,645.60
	Feb			\$ 85.00	\$ 255.78	\$ 340.78
	Mar			\$ 85.00		\$ 85.00
	Apr					\$ -
	May					\$ -
	Jun					\$ -
	Jul					\$ -
	Aug					\$ -
	Sep					\$ -
Post					\$ -	
		\$ 2,352,572.34	\$ 1,197,992.43	\$ 895,431.73	\$ 786,345.79	\$ 5,232,342.29

*Note: This report delineates the attribution of collected revenue in a given reporting period.



Schedule of Collection Allocation

Panama City Beach

For the Month Ending January 2026

	Current period	Prior periods	Total
Taxes	721,918	43,374	765,293
Penalties	2,471	18,127	20,598
Interest	4	451	455
Total Collections	724,393	61,953	786,346

For the Month Ending January 2025

	Current period	Prior periods	Total
Taxes	691,319	5,760	697,079
Penalties	-	1,753	1,753
Interest	-	152	152
Total Collections	691,319	7,665	698,984

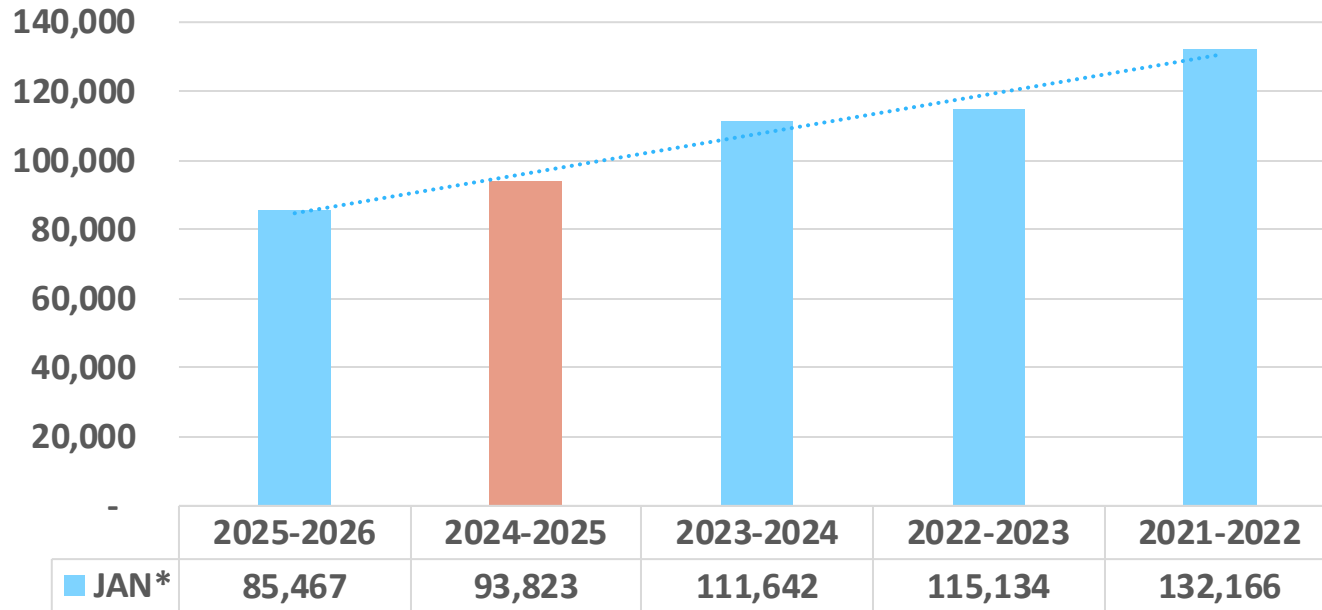
Fiscal Year to Date Through January 2026

	Current period	Prior periods	Total
Taxes	4,459,639	638,087	5,097,726
Penalties	8,911	112,917	121,828
Interest	15	12,773	12,788
Total Collections	4,468,566	763,777	5,232,342

Fiscal Year to Date Through January 2025

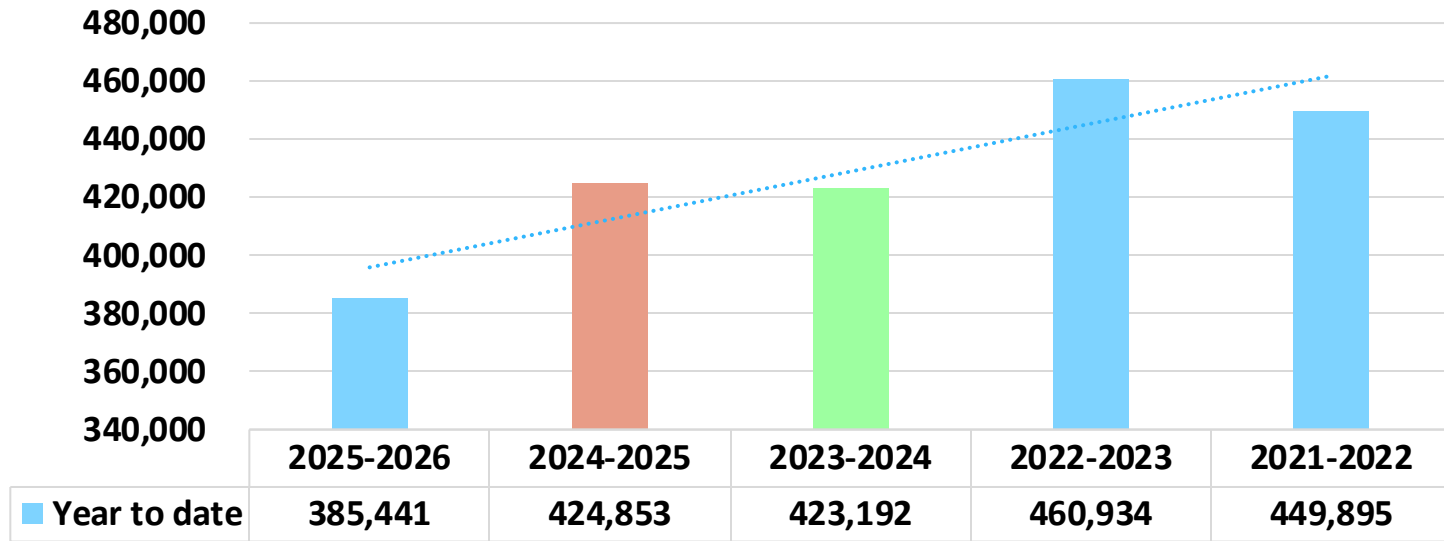
	Current period	Prior periods	Total
Taxes	4,562,185	208,966	4,771,151
Penalties	10,892	32,020	42,913
Interest	47	8,855	8,902
Total Collections	4,573,124	249,842	4,822,965

For the Month Ending January 31, 2026



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For the Four Months Ending January 31, 2026

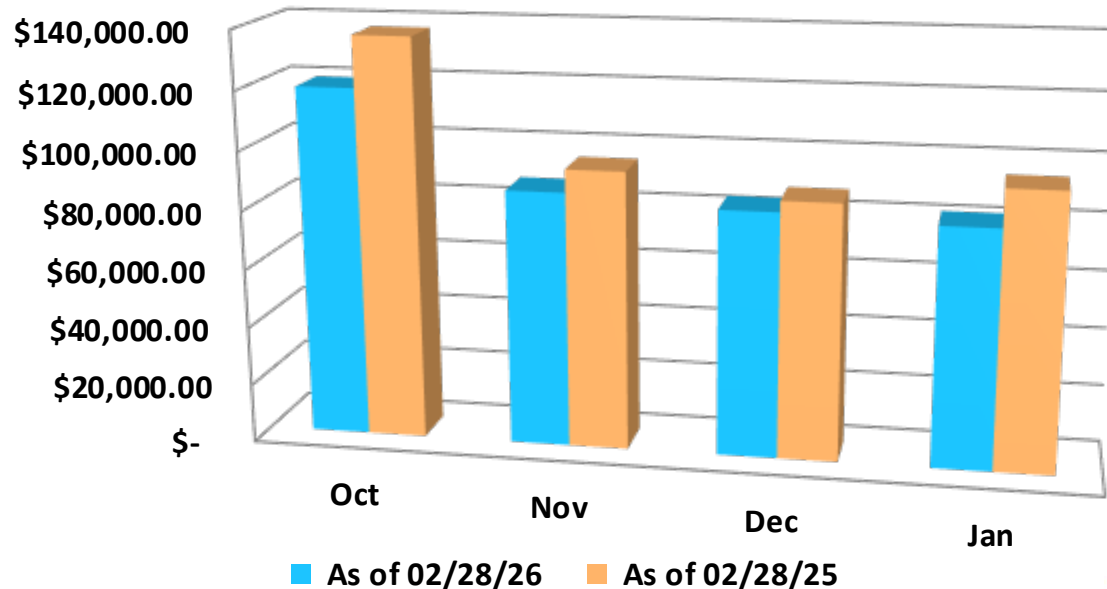


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Accrual Attribution Data

Panama City

Accrual Attribution Data				
	FY26		FY25	
	As of 02/28/26	As of 02/28/25	Variance	Variance %
Oct	\$ 119,450.76	\$ 136,965.57	\$ (17,514.81)	-12.79%
Nov	\$ 87,186.83	\$ 94,969.15	\$ (7,782.32)	-8.19%
Dec	\$ 83,660.44	\$ 87,448.21	\$ (3,787.77)	-4.33%
Jan	\$ 81,454.92	\$ 94,393.97	\$ (12,939.05)	-13.71%
Feb-Sep	\$ -	\$ 860.44		
TOTALS	\$ 371,752.95	\$ 414,637.34	\$ (42,023.95)	-10.14%



Cash / Accrual Breakdown

Panama City
FY2026

		Collected in the Month of:				
		Nov	Dec	Jan	Feb	Totals
Accrued to the Month of:	Pre	\$ 9,348.34	\$ 2,914.74	\$ 418.87	\$ 1,006.12	\$ 13,688.07
	Oct	\$ 116,161.38	\$ 2,707.87	\$ 581.51	\$ -	\$ 119,450.76
	Nov		\$ 85,320.33	\$ 1,866.50	\$ -	\$ 87,186.83
	Dec			\$ 80,654.91	\$ 3,005.53	\$ 83,660.44
	Jan				\$ 81,454.92	\$ 81,454.92
	Feb					\$ -
	Mar					\$ -
	Apr					\$ -
	May					\$ -
	Jun					\$ -
	Jul					\$ -
	Aug					\$ -
	Sep					\$ -
	Post					\$ -
		\$ 125,509.72	\$ 90,942.94	\$ 83,521.79	\$ 85,466.57	\$ 385,441.02

*Note: This report delineates the attribution of collected revenue in a given reporting period.



Schedule of Collection Allocation

Panama City

For the Month Ending January 2026

	Current period	Prior periods	Total
Taxes	81,405	3,678	85,083
Penalties	50	317	367
Interest	0	16	16
Total Collections	81,455	4,012	85,467

For the Month Ending January 2025

	Current period	Prior periods	Total
Taxes	93,533	136	93,670
Penalties	-	150	150
Interest	-	3	3
Total Collections	93,533	289	93,823

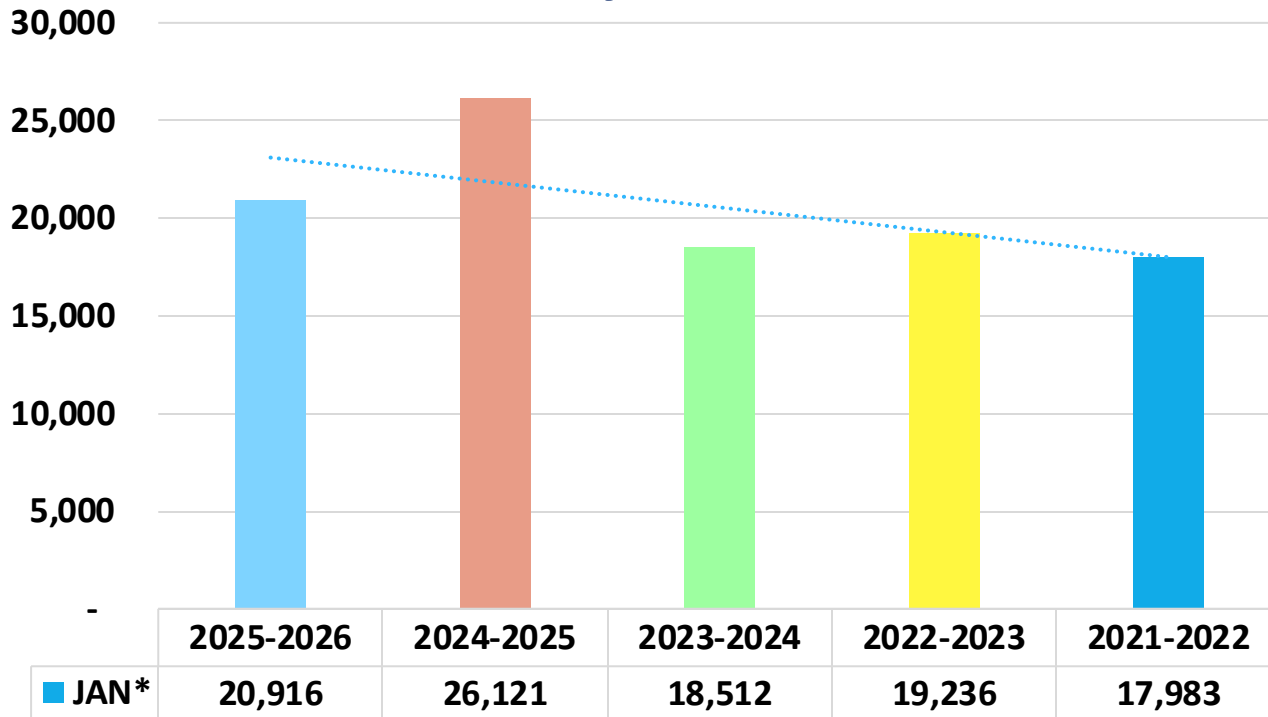
Fiscal Year to Date Through January 2026

	Current period	Prior periods	Total
Taxes	363,185	17,854	381,040
Penalties	405	3,749	4,155
Interest	1	246	246
Total Collections	363,592	21,849	385,441

Fiscal Year to Date Through January 2025

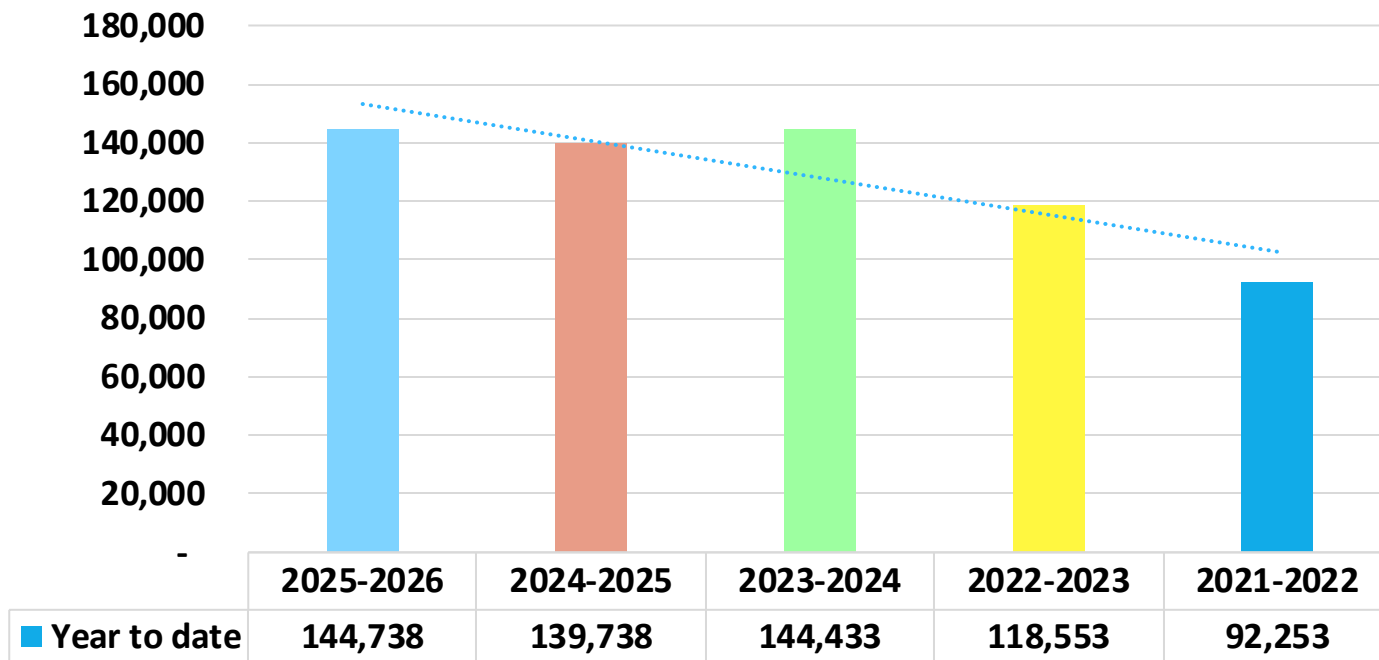
	Current period	Prior periods	Total
Taxes	405,562	15,421	420,983
Penalties	550	3,062	3,612
Interest	1	257	258
Total Collections	406,114	18,739	424,853

For the Month Ending January 31, 2026



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For the Four Months Ending January 31, 2026

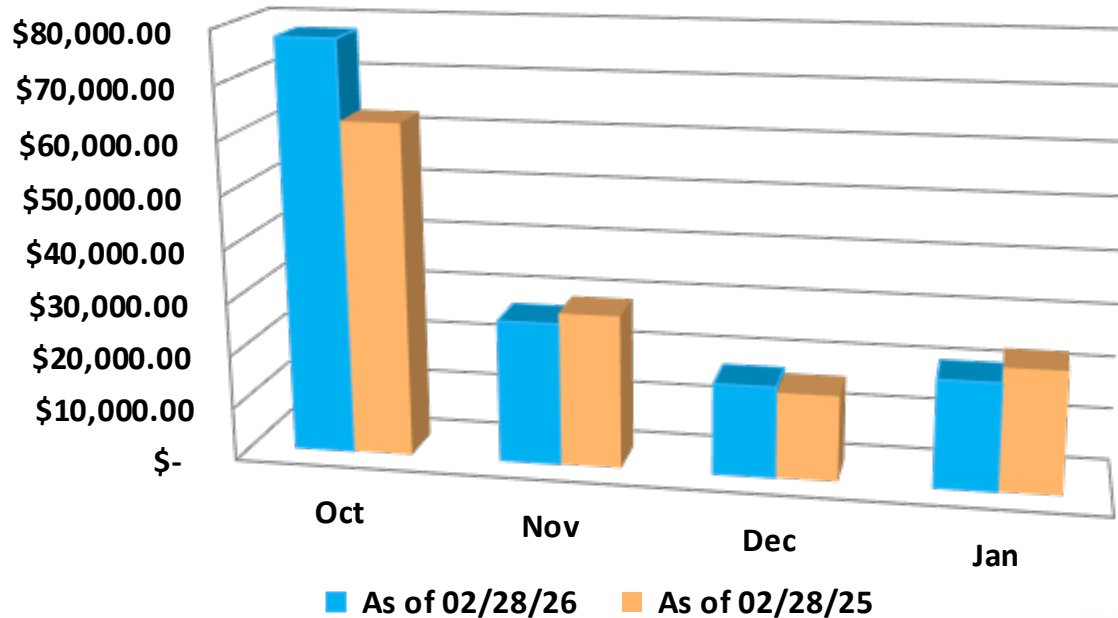


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Accrual Attribution Data

Mexico Beach

Accrual Attribution Data				
	FY26		FY25	
	As of 02/28/26	As of 02/28/25	Variance	Variance %
Oct	\$ 77,694.92	\$ 62,766.88	\$ 14,928.04	23.78%
Nov	\$ 26,842.56	\$ 28,888.66	\$ (2,046.10)	-7.08%
Dec	\$ 17,147.85	\$ 16,155.56	\$ 992.29	6.14%
Jan	\$ 20,255.53	\$ 23,136.30	\$ (2,880.77)	-12.45%
TOTALS	\$ 141,940.86	\$ 130,947.40	\$ 10,993.46	8.40%



Cash / Accrual Breakdown

Mexico Beach
FY2026

		Collected in the Month of:				
		Nov	Dec	Jan	Feb	Totals
Accrued to the Month of:	Pre	\$ 489.12	\$ 801.80	\$ 1,506.04	\$ -	\$ 2,796.96
	Oct	\$ 75,123.46	\$ 1,369.48	\$ 1,201.98	\$ -	\$ 77,694.92
	Nov		\$ 25,651.01	\$ 956.97	\$ 234.58	\$ 26,842.56
	Dec			\$ 16,722.01	\$ 425.84	\$ 17,147.85
	Jan				\$ 20,255.53	\$ 20,255.53
	Feb					\$ -
	Mar					\$ -
	Apr					\$ -
	May					\$ -
	Jun					\$ -
	Jul					\$ -
	Aug					\$ -
	Sep					\$ -
	Post					\$ -
		\$ 75,612.58	\$ 27,822.29	\$ 20,387.00	\$ 20,915.95	\$ 144,737.82

*Note: This report delineates the attribution of collected revenue in a given reporting period.

Schedule of Collection Allocation

Mexico Beach

For the Month Ending January 2026

	Current period	Prior periods	Total
Taxes	20,155	258	20,414
Penalties	100	400	500
Interest	0	2	2
Total Collections	20,256	660	20,916

For the Month Ending January 2025

	Current period	Prior periods	Total
Taxes	23,137	2,433	25,570
Penalties	-	50	50
Interest	(0)	501	501
Total Collections	23,137	2,984	26,121

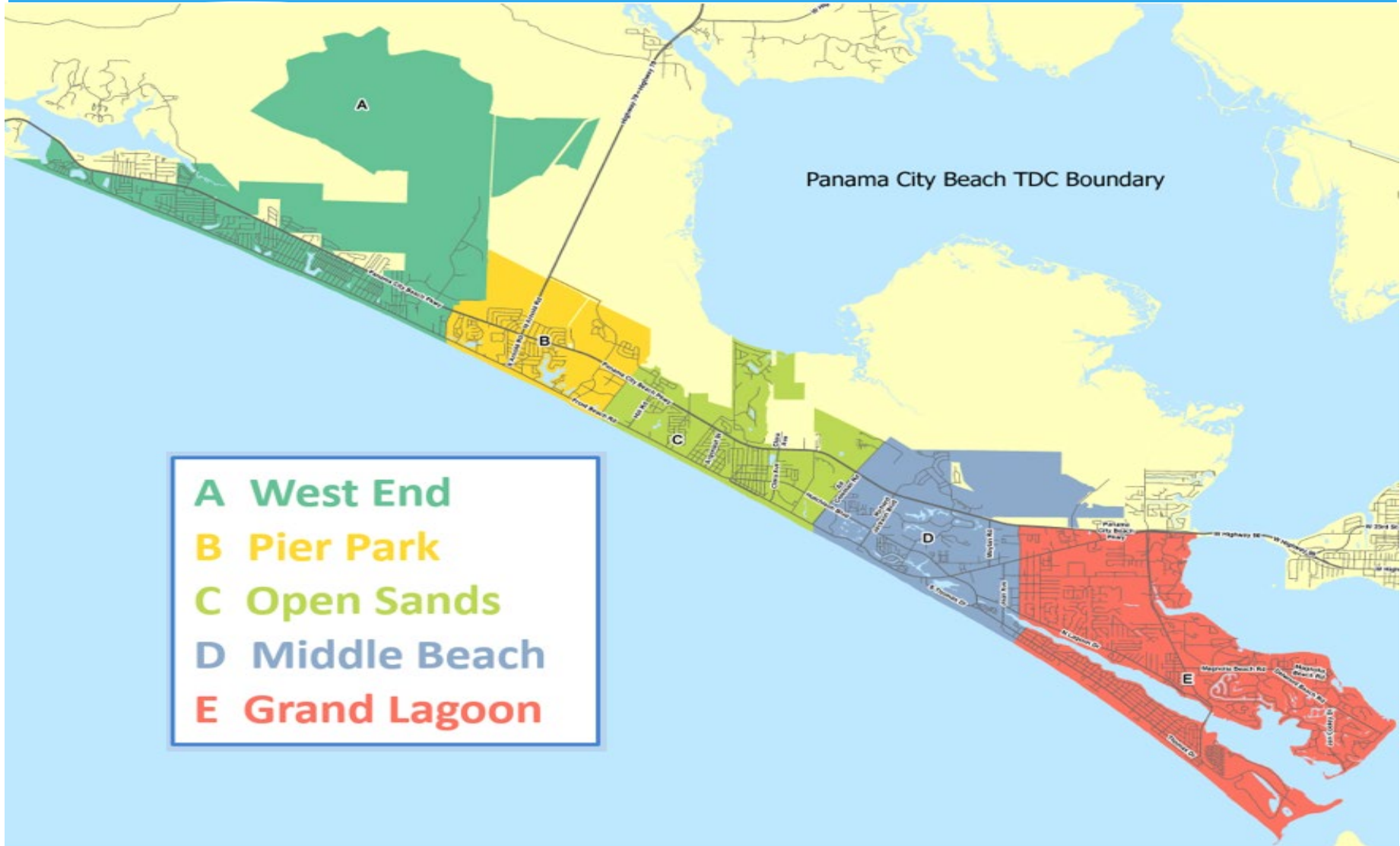
Fiscal Year to Date Through January 2026

	Current period	Prior periods	Total
Taxes	137,352	4,699	142,051
Penalties	400	2,220	2,620
Interest	0	66	66
Total Collections	137,752	6,986	144,738

Fiscal Year to Date Through January 2025

	Current period	Prior periods	Total
Taxes	129,197	8278.63	137,475
Penalties	400	849	1,249
Interest	1	1,014	1,014
Total Collections	129,597	10,141	139,739

TDC Zones: Panama City Beach and Surrounding



Supporting Data and Service Contributors

Dan Sowell, CFA
Bay County Property Appraiser

 **BILL KINSAUL**
CLERK OF COURT
& COMPTROLLER
BAY COUNTY



Bay County
Geographic Information System

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